



*SENATOR*

*MICHELLE A. McMANUS*

*McManus Minutes*



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***“This office belongs to the citizens of the 35<sup>th</sup> district.”***

*State Senator Michelle A. McManus*

### **Legislature approves tax cuts to stimulate state economy**

The Michigan Legislature recently passed a package of bills aimed at jumpstarting the economy by enticing small business to stay in the state. Senate Bill 957 will cut taxes in half for more than 30,000 Michigan job providers by reducing the alternative Single Business Tax rate from 2 percent to 1 percent. The bill will provide \$30 million in tax relief to small businesses in calendar year 2006. SB 956 will place surplus budget funds into the state's savings account. Based on projections, a budget surplus of \$116.3 million is available for this account. Additionally, a package of House bills establishes protections against onerous regulations by the Michigan Department of Treasury. Provisions in the legislation include:

- Protection from retroactive regulations issued by the Michigan Department of Treasury;
- A requirement that auditors inform taxpayers of refund opportunities that are discovered during an audit;
- Allowance for taxpayers to claim a credit amount as an offset against a debit amount identified during an audit; and
- Taxpayers' right to an informal conference if the Michigan Department of Treasury issues a credit audit, a refund denial or a denial of a consolidation request.

### **Senate approves legislation to expand 49<sup>th</sup> and 55<sup>th</sup> circuits**

The Michigan Senate recently voted to increase judgeships in Mecosta, Osceola and Clare counties. Senate Bill 907 would add a second circuit judge to the 49<sup>th</sup> Judicial Circuit, which serves Mecosta and Osceola counties. The 49<sup>th</sup> circuit is currently served by just one judge. Senate Bill 955 would expand the 55<sup>th</sup> Judicial Circuit by adding a second judge. The 55<sup>th</sup> circuit serves Clare and Gladwin counties. Expanding the circuits will assure residents a more efficient and timely judicial process. Both bills now go before the House of Representatives for consideration.

### **Contact Me**

My door is always open. Please do not hesitate to contact me regarding state issues. You can reach my Lansing office by phone at: 517-373-1725; toll free at 866-305-2135, or contact my Cadillac District Office at 231-775-8599. If you received this as a forwarded message and would like to receive future legislative updates via e-mail, you can sign up at my website: <http://www.senate.michigan.gov/mcmanus>.